5719020/2022/TAPPAL-REV01

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Servants - Commercial Tax Department - Case under the Prevention of Corruption Act, 1988 - Initiation of Disciplinary Proceedings against Sri Y. Manmadha Rao, DCTO, I/c CTO, Parvathipuram, Vizianagaram District under Rule 20 of Andhra Pradesh Civil Services (Classifcation Control and Appeal) Rules, 1991 - Trapped on 04.04.2017 - Articles of charges - Issued.

REVENUE (VIGILANCE-II) DEPARTMENT

G.O.Rt.No.217 Dated:30.03.2022
Read:

G.O.Ms.No.160, Revenue (Vigilance-II) Department, Dated 30.03.2022.

****

ORDER:

It is proposed to hold an enquiry against Sri Y. Manmadha Rao, Deputy Commercial Tax Officer, I/c Commercial Tax Ofcer, Parvathipuram, Vizianagaram District in accordance with the procedure laid down in Rule 20 of the Andhra Pradesh Civil Services (Classification, Control and Appeal) Rules, 1964.

2. The substance of the imputations of misconduct or misbehaviour in respect of which the inquiry is proposed to be held is set out in the enclosed statement of articles of charges (Annexure-I). A statement of imputations of misconduct or misbehaviour in support of each article of charge is enclosed (Annexure-II). A list of documents by which and a list of witnesses by whom the articles of charge are proposed to be sustained are also enclosed (Annexure-III & IV).

3. Sri Y.Manmadha Rao, Deputy Commercial Tax Officer, I/c Commercial Tax Officer, Parvathipuram, Vizianagaram District is directed to submit written statement of his defense within seven days of the receipt of this order.

4. Sri Y.Manmadha Rao, Deputy Commercial Tax Officer, I/c Commercial Tax Officer, Parvathipuram, Vizianagaram District is informed that an inquiry will be held only in respect of those articles of charge as are not admitted. He should, therefore, specifcally admit or deny each article of charge.

5. Sri Y. Manmadha Rao, Deputy Commercial Tax Officer, I/c Commercial Tax Officer, Parvathipuram, Vizianagaram District is further informed that if he does not submit his written statement of defense on or before the date specifed in para 3 above, further action will be processed based on the material available.

6. Attention of Sri Y.Manmadha Rao, Deputy Commercial Tax Officer, I/c Commercial Tax Officer, Parvathipuram, Vizianagaram District is invited to Rule 24 of the Andhra Pradesh Civil Services (Conduct) Rules, 1964 under which no Government servant shall bring or attempt to bring any political or outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Government. If any representation is received on his behalf from another person in respect of any matter dealt with in these proceedings, it will be presumed that Sri Y. Manmadha Rao, Deputy Commercial Tax Officer, I/c Commercial Tax Officer, Parvathipuram, Vizianagaram District is aware of such a representation and that it has been made at his instance and action will be taken against him for violation of Rule 24 of the Andhra Pradesh Civil Services (Conduct) Rules, 1964.

7. The receipt of this order may be acknowledged.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

To
Sri Y. Manmadha Rao, DCTO, I/c CTO, Parvathipuram, Vizianagaram District (w.e, Annexures-I to IV) through the Chief Commissioner of State Tax, Andhra Pradesh, Eedupugallu, Vijayawada (with a request to serve the order on the individual and send the served copy with dated signature to Government).

(P.T.O)

5719020/2022/TAPPAL-REV01

Copy to:

The Director General, Anti Corruption Bureau, Pandit Nehru Bus Station, NTR Administration Block, 2nd Floor, Andhra Pradesh, Vijayawada.

The Chief Commissioner of State Tax, Andhra Pradesh, Eedupugallu, Vijayawada.

SF/SC.

//FORWARDED:: BY ORDER//

SECTION OFFICER

5719020/2022/TAPPAL-REV01

ANNEXURE-I

STATEMENT OF ARTICLE OF CHARGES FRAMED AGAINST SRI YECHARLA MANMADHA RAO, DEPUTY COMMERCIAL TAX OFFICER, I/c COMMERCIAL TAX OFFICER, PARVATHIPURAM, VIZIANAGARAM DISTRICT

That Sri Yecharla Manmadha Rao, S/o Krishnam Naidu, Deputy Commercial Tax Officer, I/c Commercial Tax Officer, Parvathipuram, Vizianagaram District (hereinafter referred to as Government Servant) while functioning as such during the period between 24.06.2016 to 04.04.2017 (till the date of trap) committed grave misconduct in as much as.

CHARGE:

That the Government servant in abuse of his official position demanded bribe of Rs.50,000/- from Sri Kothakota Prasad, S/o Late Eswara Rao, aged 45 years, Departmental Store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram District and accepted the bribe of Rs.50,000/- from Sri Kothakota Prasad, S/o Late Eswara Rao through Sri Viswanadha VarahaVL Narasimha Murthy, S/o Late Suryanarayana, aged 55 years, ACTO, O/o CTO, Parvathipuram, Vizianagaram District through Sri Viswandaha Venkata Varaha Lakshmi Narasimha Murthy, ACTO as illegal gratification other than legal remuneration as a motive for showing the official favor i.e. "to levy tax as per the records and not to inflate the tax of Sumitra Collections Departmental Store" on 04.04.2017 at the O/o CTO, Parvathipuram, Vizianagaram District.

Thus Sri Yecharla Manmadha Rao, S/o Krishnamnaidu, 48 years, DCTO, I/c CTO, O/o CTO, Parvathipruam, Vizianagaram District by his above-mentioned acts exhibited lack of devotion to duty, failed to maintain integrity, behaved in a manner unbecoming of a Govt. servant and brought down the prestige of the Government and thereby contravened Rule 3(1) & 3(2) of APCS (Conduct) Rules, 1964.

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

//FORWARDED:: BY ORDER//

SECTION OFFICER

ANNEXURE-II

STATEMENT OF IMPUTATION OF MISCONDUCT OR MISBEHAVIOR IN SUPPORT OF THE ARTICLES OF CHARGES FRAMED AGAINST SRI YECHARLA MANMADHA RAO, DEPUTY COMMERCIAL TAX OFFICER, I/c COMMERCIAL TAX OFFICER, PARVATHIPURAM, VIZIANAGARAM DISTRICT

Sri Yecharla Manmadha Rao, S/o Krishnamnaidu is a Native of Palakonda, Srikakulam District. His date of birth is 01.07.1968 and he entered into Government Service on 14.03.2005 as Assistant Commercial Tax Officer, Commercial Tax Department. He worked in the same capacity at the O/o Commercial Tax Officer, South, Vizianagaram from 14.03.2005 to 24.07.2009, at the O/o CTO, Parvathipuram from 29.07.2009 to 02.06.2011, at the O/o CTO, East, Vizianagaram from 03.06.2011 to 13.09.2011. He was promoted as Deputy Commercial Tax Officer on 13.09.2011 and worked at Border Check Post, Rambadrapuram from 13.09.2011 to 31.12.2011, at the O/o CTO, East, Vizianagaram from 31.12.2011 to 23.06.2016. Finally, he worked as Deputy Commercial Tax Officer, O/o the Commercial Tax Officer, Parvathipuram, Vizianagaram District from 24.06.2016 to 04.04.2017 (date of trap). His present basic pay is Rs.64,670/-. He is due to retire on attaining the age of superannuation on 30.06.2028. He is hereinafter referred to as Government Servant (G.S).

CHARGE:

That the Government servant in abuse of his official position demanded bribe of Rs.50,000/- from Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram District and accepted the bribe of Rs.50,000/- from Sri Kothakota Prasad, S/o Late Eswara Rao through Sri Viswanadha VarahaVL Narasimha Murthy, S/o Late Suryanarayana, 55 years, ACTO, O/o CTO, Parvathipuram, Vizianagaram District as illegal gratification other than legal remuneration as a motive for showing the official favor i.e. "to levy tax as per the records and not to inflate the tax of Sumitra Collections Departmental Store" on 04.04.2017 at the O/o CTO, Parvathipuram, Vizianagaram District.

FACTS AND EVIDENCE:

That on 03.04.2017 Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental Store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram District came to the O/o DSP, ACB, Vizianagaram and presented a written report stating that he and 3 others have been running departmental stores in the name and style of M/s Sumithra collections since 2014 at Parvathipuram Town. On 23.02.2017, when he went for lunch, Sri Yecharla Manmadha Rao (Government Servant), DCTO O/o CTO, Parvathipuram, and his staff members visited their stores. They inspected it, asked him to come to the O/o CTO, Parvathipuram along with concerning records, bill books, etc, and left the said stores. Accordingly, he took the same to the O/o CTO, Parvathipuram, and met the Government Servant on 27.02.2017. The Government Servant in turn took all the records submitted by him and informed him that after verifying all the records, he will inform him about the tax to be paid. Again on 24.03.2017, he went to the O/o CTO and met the Government Servant. The Government Servant informed him that he would have to pay an amount of about 3 to 4 Lakhs towards tax and asked him to come to the office on 03.04.2017 to know the exact amount of the tax to be paid. Accordingly, he went to the O/o CTO, Parvathipuram on 03.04.2017 morning, met the Government Servant, and requested to do the proper assessment as he was paying the tax promptly. Then the Government Servant informed that if he would pay bribe amount of Rs.50,000/- to him, he would assess tax properly or otherwise a tax up to Rs.3 to 4 lakhs would be leveled on their stores. Even though he was not willing to pay the bribe, he agreed before the Government Servant to pay the bribe amount of Rs.50,000/- to him as there was no other way. Then the Government Servant asked him to bring the bribe amount to his office on 04.04.2017 afternoon. As he was not willing to pay the demanded bribe to the Government Servant, he approached DSP, ACB, Vizianagaram on 03.04.2017 at 1530 hours and lodged a written report with a request to take necessary legal action against the Government Servant.

That after observing all legal formalities, the DSP, ACB, Vizianagaram Range registered the complaint as a case in Cr.No. 05/RCT-ACB/VZM/2017 U/s 7 of PC Act, 1988 on 04.04.2017 at 0700 hours and took-up investigation.

On 04.04.2017 the DSP, ACB, Vizianagaram secured the presence of two respectable mediators viz. 1) Sri Kothapalli Ravi Kumar, S/o Late K.Rama Rao, Age 56 years, Asst. Motor Vehicle Inspector, O/o Dy. Transport, Commissioner, Vizianagaram, 2) Sri Gongada Ratna Babu, S/o Late G.Sundara Rao, Age 36 years, Junior Asst., O/o Dy. Transport, Commissioner, Vizianagaram and secured the presence of the complainant.

Contd.,2

The DSP, ACB, Vizianagaram conducted pre-trap proceedings from 0715 hours to 0945 at the O/o DSP, ACB, Vizianagaram which was reduced into writing by the mediators as pre-trap proceedings incorporating the serial numbers of the currency notes, the demonstration of chemical tests, and the instructions issued to the complainant and the other members of the trap party.

On 04.04.2017 at 1245 hours, the Government Servant was successfully trapped in the Chamber of Commercial Tax Officer, Parvathipuram, Vizianagaram District, when the Government Servant further demanded and accepted the bribe amount of Rs.50,000/- through Sri V.V.V.L. Narasimha Murthy, ACTO, O/o CTO, Parvathipuram from the complainant in abuse of his official position for doing official favor i.e., to levy tax as per the records and not to inflate the tax of Sumitra Collections Departmental Store. The chemical tests conducted on both the hand fingers, the inner surface of the wallet of Sri V.V.V.L. Narasimha Murthy, ACTO yielded positive results. The tainted currency notes were recovered from the possession of Sri V.V.V.L. Narasimha Murthy, ACTO from his wallet which was kept in his trouser's right side pocket. The serial numbers of the recovered currency notes were tallied with the serial numbers of the currency notes mentioned in pre-trap proceedings. The DSP secured and seized the resultant solutions into three separate bottles, the tainted currency notes and black color Wallet of Sri V.V.V.L. Narasimha Murthy, ACTO under the cover of the mediators' report. The DSP also seized a sample of sodium carbonate powder used in the chemical test under the cover of the Mediators' Report/ Post-Trap Proceedings.

During the post trap proceedings, the DSP, ACB questioned the Government Servant as to what happened before their arrival. The Government Servant stated that on 04.04.2017 as usually he attended the office and looking after his pending work in his chamber and at about 1235 hrs one Sri Prasad, Proprietor of Sumithra collections, Parvathipuram came to him and asked about the audit of Sumitra store and requested him to reduce the tax to a possible extent. He said that he will look into it and it will be finished soon. Sri Prasad took out a wad of currency and offered it to him, when he asked about it, Sri Prasad said that it is a formality to levy reasonable tax in the audit of Sumithra store. Then he called Sri V.V.V.L. Narasimha Murthy, ACTO, and asked to receive the amount and keep it with him. Accordingly Sri V.V.V.L. Narasimha Murthy, ACTO received the amount and counted it, and found that it is Rs.50,000/- and then kept it in his wallet and left his room. After that Sri Prasad also left his chamber and within no time the ACB officials came to his chamber.

During the post-tap proceedings, the DSP asked Sri V.V.V.L. Narasimha Murthy, ACTO regarding the positive result of the chemical result. He stated that on 04.04.2017 as usually he attended the office and doing his routine work. At about 1240 hours the Government Servant called him and he immediately went to the chamber of the Government Servant and found the Government Servant along with Sri Prasad, Proprietor of Sumithra Collections, Parvathipuram main road. On seeing him, the Government Servant instructed him to receive the money from Sri Prasad and to count them. Then he received the wad of currency with his right hand, on counting the currency it is found that the wad of currency contain Rs.50,000/-. When he informed the Government Servant that the amount is Rs.50,000/-, the Government servant asked him to keep the money. Then he kept the amount in his wallet and kept the same in his trouser's right side pocket and returned to his room to look after his work. So saying ACTO took out a black color leather wallet from his trouser's right side pocket and placed it on the table saying that it contains the currency received from the Prasad.

Then the DSP called the complainant into the chamber of CTO and asked him to narrate what had happened after he left the trap party. After receiving instructions from DSP, he proceeded to the office of Commercial Tax Officer, Parvathipuram, and entered the chamber of CTO. On seeing him the Government Servant asked him whether he brought the bribe amount of Rs.50,000/- or not, when he replied in affirmative, the Government Servant called Sri V.V.V.L. Narasimha Murthy, ACTO into his chamber and asked him to receive the bribe amount from him and he handed over the bribe amount of Rs.50,000/- to Sri V.V.V.L. Narasimha Murthy, ACTO, who on receipt of that amount with his right hand, counted the amount with both his hands and informed that the amount is Rs.50,000/-. On that the Government Servant informed Sri V.V.V.L. Narasimha Murthy, ACTO to keep the money with him till he is asked and Sri V.V.V.L. Narasimha Murthy, ACTO kept the amount in his wallet and kept the wallet in his trouser's right side pocket and left to his room. Then the Government Servant informed him that his work will be finished soon. Later he came out of the office and gave a pre-arranged signal to the Inspector, ACB from the balcony of the first floor.

Contd.,3

During the post trap proceedings, the DSP asked the Government Servant about the file and records relating to the complainant. On that, he informed that the file relating to M/s Sumithra Collections, Parvathipuram was given to Sri V.V.V.L. Narasimha Murthy to prepare show-cause notice.

At the request of DSP, ACB Sri V.V.V.L. Narasimha Murthy to produce the file and records relating to the complainant's firm M/s Sumithra collections, Parvathipuram. The said audit file relating to M/s Sumithra collections consist of 80 sheets and the details of it are as follows:

A made-up file containing the entire file relating to the audit of M/s Sumithra Collections, Parvathipuram - 80 sheets: It proves that the Government Servant conducted the audit on the complainant's store and prepared draft show cause notice by the Government Servant and the official favor pending with the Government Servant, etc. facts.

Then the DSP obtained a Photostat copy of the above file and seized the original file for further investigation duly attested by the Assistant Commissioner, Commercial Tax, Vizianagaram, and mediators. The Photostat copy of the file was returned to the Asst. Commissioner, Commercial Tax for further process.

During post trap proceedings, the Assistant Commissioner, Commercial Tax, Vizianagaram perused the file and informed the present status of the file and irregularities made by the Government Servant.

The investigation officer examined the following witnesses who were present at the scene of offence at the time of trap and conducting post trap proceedings in the presence of mediators incorporated the statement in detail on the post trap proceedings and also examined the witnesses during the investigation.

Witness No.1: Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram District.

He is the complainant and speaks about the contents of his complaint Dtd:03.04.2017 submitted to the DSP, ACB, Vizianagaram Range and also speaks about the contents of Mediators Report-I & II, dated:04.04.2017 to the extent concerning to him, etc facts.

Witness No-2: Sri Pasupuleti Satya Kumar, S/o Rama Chandra Rao, 55 years, Assistant Commissioner (LTU), Vizianagaram Division, R/o Flat No. 401, Sri Padanilaya Apartments, 4th Lane, Kirlampudi Layout, Visakhapatnam, N/o Nidadavolu Village & Mandal, West Godavari District.

He will speak to the facts in his presence on 04.04.2017 ACTO Sri V.V.V.L. Narasimha Murthy produced an audit file relating to the audit of M/s Sumithra Collections, Parvathipuram along with the inventory of stock prepared at the time of audit and other records, bills, and vouchers submitted by M/s Sumithra Collections, Parvathipuram. He perused the file and stated that in this case is the audit was ordered by Deputy Commissioner, Commercial Tax, Vizianagaram on 05.01.2017 to Government Servant. Accordingly, on 23.02.2017 the Government Servant & staff visited M/s Sumithra Collections, inspected it, prepared an inventory of articles. Later, Sri Kothakota Prasad submitted the records, bill books, and vouchers of his shop to the office of the Commercial Tax Office, Parvathipuram. After verification of said records, a draft show-cause notice was prepared on 03.04.2017 for fixation of Tax and it was formally approved by the Government Servant on 04.04.2017, whose signature was identified by the ACTO Sri Ramakrishna. He also stated about the role of the Government Servant in the audit and fixation of tax. In this case, the Government Servant prepared a draft show-cause notice for fixation of tax to M/s Sumitra Collections and signed on it, but the Government Servant did not obtain an assessment authorization letter from Deputy Commissioner (CT), Vizianagaram which is mandatory. Hence, it shows that the official favor is pending with the Government Servant. He also stated about the irregularities noticed by him in the audit file of M/s Sumitra Collections Departmental Stores, Parvathipuram. He also stated the procedural aspects for auditing and fixation of tax, etc facts.

Witness No-3: Smt. Mandangi Parvathi, W/o Late Neelakantam, Office Subordinate, O/o CTO, Parvathipuram, Vizianagaram, R/o & Gummalaxmipuram, Vizianagaram.

She stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Contd.,4

Witness No.4: Sri Locharla Ramakrishna S/o Late Ramulu, age 36 years, ACTO, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o Koratam Village, Therlam Mandal, Vizianagaram.

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-5: Sri M. Mallikarjuna Rao, S/o Late Atchayya, Senior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o D. No. 40-51-24/10, Sanjeevaiah Colony, Thatichetlapalem, Opp. Ambdkar Statue, Visakhapatnam, N/o Patha Tangedu Village, Kotauratla Mandal, Visakhapatnam.

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-6: Sri Boyya Krishna Rao, S/o Satyanarayana, Junior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o Vasundara Nagar, Parvathipuram, N/o L.D. Valasa Village, Parvathipuram Mandal, Vizianagaram District.

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No.7: Smt. Dasari Vijayalaxmi, W/o Parasuram, Data Entry Operator (Outsourcing), O/o CTO, Parvathipuram, Vizianagaram, R/o Gandhi Street, Bobbili.

She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No.8: Sri Raghavapudi Venkata Satya Surya Nagesh, S/o Late Narayana Murthy, Senior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o Flat No. FF 9, Venkateswara Royal Apartments, Near Sun School, Ring Road, Vizianagaram.

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No.9: Smt. Yandava Swetha Priya, D/o Late Yesudas, Junior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o SC Colony, Pedabogila Village, Seethanagaram Mandal, Vizianagaram District.

She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-10: Sri Gudla Sai, S/o Sankar Rao, Partner of M/s Sumitra Departmental Store, Parvathipuram, R/o Midanadam Street, Parvathipuram, Vizianagaram District.

He stated that he is one of the partners of M/s Sumitra Departmental Store, Parvathipuram. He, Sri Kothakota Prasad, Sri Patnama Murali Krishnudu, and Budamkayala Srinivasa Prasad have been running departmental stores in the name and style of M/s Sumithra collections since 2014 and registered vide TIN No.37741250726. Sri Kothakota Prasad used to look after all the financial transactions about the said firm and deal with the concerned officials about the running of the store. On 23.02.2017, the CTO and his staff members visited their store and inspected it, and asked Sri Kothakota Prasad to come to the O/o CTO, Parvathipuram along with concerning records, bill books, etc. Accordingly, on 27.02.2017 Sri Kothakota Prasad took all the records, bill books, and vouchers to the office of CTO, Parvathipuram, and met the Govt. Servant, etc facts.

Witness No-11: Sri Patnana Murali Krishnudu, S/o Late Sangamesam, Partner of M/s Sumitra Departmental Store, Parvathipuram, R/o SMP Colony, Parvathipuram, Vizianagaram District.

He stated and corroborated with witness No-10 in all material facts.

Witness No.12: Sri Budamkayala Srinivasa Prasad, S/o Rama Prasada Rao, Partner of M/s Sumitra Departmental Store, Parvathipuram, R/o Kotha Belagam, Parvathipuram, Vizianagaram District.

Contd.,5

He stated and corroborated with witness No-10 in all material facts.

Witness No-13: Kum Valireddy Gowthami, D/o Venkata Ramana, 21 Years, R/o & N/o Naidu Veedhi, Jaganadhapuram, Parvathipuram Town, Vizianagaram District, Worker in M/s Sumithra Collections, Parvathipuram Town, Vizianagaram District.

She stated that she is working as a salesgirl in Sumithra Collections, Parvathipuram Town. On 23.02.2017 Government Servant and staff visited M/s Sumithra Collections, inspected it, and asked their owner, Sri Kothakota Prasad, to come to Commercial Tax Office, Parvathipuram along with concerning records, bill books, etc and left from there. On 27.02.2017 their owner Sri Kothakota Prasad took all the records, bill books, and vouchers to the office of Commercial Tax Office, Parvathipuram, etc facts.

Witness No-14: Kum Sontyana Rukmini, D/o Satya Rao, 19 Years, R/o & N/o Naidu Veedhi, Jaganadhapuram, Parvathipuram Town, Vizianagaram District, Worker in M/s Sumithra Collections, Parvathipuram Town, Vizianagaram District.

She stated and corroborated with witness No-13 in all material facts.

Witness No-15: Sri N. Srinivasa Rao, S/o Appala Swamy, 50 Years, Joint Commissioner of State Tax (GST), Formerly Deputy Commissioner, Commercial Tax Department, Vizianagaram Division.

He stated that he issued authorization to the Government Servant to conduct inspection / Assessment / Inspection-cum-Assessment of TIN / GRN No. 37741250726 M/s Sumitra Collections, Parvathipuram vide No. 37170105483570726, dated: 05.01.2017 on the recommendation of the Commercial Tax Officer I/c, Parvathipuram vide letter Rc. No. NIL/2016/SA, dated: 30.12.2016. On perusal of the audit file of M/s Sumitra Collections, the Government Servant and his staff conducted the audit on 23.02.2017. In this case, the Government Servant did not address any letter to him authorization for issuing a show-cause notice to the dealer, etc facts.

Witness No.16: Sri Kothapalli Ravi Kumar, S/o Late K.Rama Rao, Age; 56 years, Asst. Motor Vehicle Inspector, O/o Dy. Transport , Commissioner, Vizianagaram, R/o B.J.M. Patrudu Colony, Koramandal Gate, Malakapuram, Visakhapatnam City.

He is the first mediator and speaks about the contents of Mediators' Reports- I & II, dated: 04.04.2017, etc facts.

Witness No.17: Sri Gongada Ratna Babu, S/o Late G.Sundara Rao, Age; 36 years, Junior Asst., O/o O/o Dy. Transport, Commissioner, Vizianagaram, R/o LIG-H-247, Alakananda Colony, Vizianagaram Town.

He is the Second mediator and speaks about the contents of Mediators' Reports- I & II, dated: 04.04.2017, etc facts.

During the investigation, Inspector, ACB, Vizianagaram Obtained the following documentary evidence.

1. **Letter No. DC-VZM/PS/REF. No. 102/2017, A1, dated: 30.05.2017 of the Deputy Commissioner (CT), Vizianagaram Division, Vizianagaram.**
   It reveals that the Service particulars of the Government Servant, etc facts.
2. **Letter No. JC-VZM/PS/REF. No. 102/2017, A1, dated: 07.07.2017 of the Joint Commissioner (ST), Vizianagaram Division, Vizianagaram.**
   It reveals that the Job chart particulars of the Government Servant, etc facts.
3. **Letter Rc. No. 158/2007-A6, dated: 07.07.2017 of the Deputy Commissioner of State Tax (GST), Formerly Assistant Commissioner (CT) (LTU), Vizianagaram Division, Vizianagaram.**

It reveals that 1) Procedural aspect for Audit, 2) Role and consequences of the Government Servant and ACTO in the Audit, 3) Irregularities noticed as per the audit file of Sumitra Collections Departmental Stores, Parvathipuram, 4) Stipulated time and procedure for preparation and issuance of show-cause notice to the dealer & 5) Observation on the audit file of M/s Sumitra Collections Departmental Stores, Parvathipuram, etc facts.

Contd.,6

Hence the chage against the Government servant that he demanded and accepted bribe of Rs.50,000/- through Sri Viswanadha Varaha Venkata Lakshmi Narasimha Murthy from the complainant for showing official favour is held substantiated.

Thus the Government servant, Sri Yecharla Manmadha Rao, S/o Krishnam Naidu, Deputy Commercial Tax Officer, I/c Commercial Tax Officer, Parvathipuram, Vizianagaram District by his above-mentioned acts has exhibited lack of integrity, devotion to duty and conduct unbecoming of a Government servant and brought down the prestige of the Government and thereby contravened Rule 3(1)(& 3(2) of AP Civil Service (Conduct) Rules, 1964.

Hence the charge.

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

//FORWARDED:: BY ORDER//

SECTION OFFICER

ANNEXURE-III

LIST OF DOCUMENTS BY WHICH THE ARTICLES OF CHARGES FRAMED AGAINST SRI YECHARLA MANMADHA RAO, DEPUTY COMMERCIAL TAX OFFICER, I/c COMMERCIAL TAX OFFICER, PARVATHIPURAM, VIZIANAGARAM DISTRICT ARE PROPOSED TO BE SUSTAINED.

The following Documentary evidence is available on record:

1. **Copy of Report dated: 03.04.2017 given by the complainant:** It reveals the fact of the demand of bribe of Rs.50,000/- by the Government Servant to levy tax as per the records and not to inflate the tax of Sumitra Collections Departmental Store.
2. **Copy F.I.R. in Cr.No.05/RCT-ACB-VZM/2017, dated: 04.04.2017:** It reveals that a report was received from the complainant about the demand of bribe and registration of the case against the Government Servant.
3. **Copy of Mediators Report-I:** It reveals pre-trap happenings, dated: 04.04.2017.
4. **Copy of Mediators Report-II:-** It reveals post-trap happenings and seizure of made-up files, dated: 04.04.2017.
5. **Copy of A made-up file containing the entire file relating to the audit of M/s Sumithra Collections, Parvathipuram - 80 sheets:** It reveals that the official favor pending with the Government Servant as of 04.04.2017, etc. facts.
6. **Copy of articles inventory list prepared in M/s Sumithra stores on the date of audit - 42 sheets:** It reveals that the Government servant prepared article inventory list at complainant's store, etc. facts.
7. **Letter No. DC-VZM/PS/REF. No. 102/2017, A1, dated: 30.05.2017 of the Deputy Commissioner (CT), Vizianagaram Division, Vizianagaram:** It reveals the Service particulars of Government Servant, etc facts.
8. **Copy of letter No. JC-VZM/PS/REF. No. 102/2017, A1, dated: 07.07.2017 of the Joint Commissioner (ST), Vizianagaram Division, Vizianagaram:** It reveals the Job chart particulars of the Government Servant, etc facts.
9. **Copy of Letter Rc. No. 158/2007-A6, dated: 07.07.2017 of the Deputy Commissioner of State Tax (GST), Formerly Assistant Commissioner (CT) (LTU), Vizianagaram Division, Vizianagaram:** It reveals the 1) Procedural aspect for Audit, 2) Role and consequences of the DCTO and ACTO in the Audit, 3) Irregularities notices as per the audit file of Sumitra Collections Departmental Stores, Parvathipuram, 4) Stipulated time and procedure for preparation and issuance of show-cause notice to the dealer & 5) Observation on the audit file of M/s Sumitra Collections Departmental Stores, Parvathipuram, etc facts.
10. **Copy 164 Cr.P.C. statement of complainant Sri Kothakota Prasad:** It speaks about the demand of the bribe amount by the Government Servant and acceptance of the bribe amount by the Government Servant through ACTO, Pre and Post Trap proceedings, etc. facts.
11. **Copy final report**

If any document is found necessary, it would be produced during the enquiry.

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

//FORWARDED:: BY ORDER//

SECTION OFFICER

ANNEXURE-IV

LIST OF WITNESSES BY WHOM THE ARTICLES OF CHARGE FRAMED AGAINST SRI YECHARLA MANMADHA RAO, DEPUTY COMMERCIAL TAX OFFICER, I/c COMMERCIAL TAX OFFICER, PARVATHIPURAM, VIZIANAGARAM DISTRICT ARE PROPOSED TO BE SUATAINED.

The following oral evidence is available on record:

1. **Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram District.**
He is the complainant and speaks about the contents of his complaint Dtd:03.04.2017 submitted to the DSP, ACB, Vizianagaram Range and also speaks about the contents of Mediators Report-I & II, dated:04.04.2017 to the extent concerning to him, etc facts.
2. **Sri Pasupuleti Satya Kumar, S/o Rama Chandra Rao, 55 years, Assistant Commissioner (LTU), Vizianagaram Division, R/o Flat No. 401, Sri Padanilaya Apartments, 4th Lane, Kirlampudi Layout, Visakhapatnam, N/o Nidadavolu Village & Mandal, West Godavari District.**
He stated the procedural aspects for auditing and fixation of tax. He further stated that the Government Servant conducted the audit on M/s Sumithra Collections, Parvathipuram as per the orders of Deputy Commissioner, Commercial Tax, Vizianagaram, state of audit file of M/s Sumithra Collections as of 04.04.2017, and irregularities noticed by him in the audit file of M/s Sumitra Collections Departmental Stores, Parvathipuram, etc facts.
3. **Smt. Mandangi Parvathi, W/o Late Neelakantam, Office Subordinate, O/o CTO, Parvathipuram, Vizianagaram, R/o & Gummalaxmipuram, Vizianagaram.**
She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.
4. **Sri Locharla Ramakrishna S/o Late Ramulu, age 36 years, ACTO, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o Koratam Village, Therlam Mandal, Vizianagaram.**
He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.
5. **Sri M. Mallikarjuna Rao, S/o Late Atchayya, Senior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o D. No. 40-51-24/10, Sanjeevaiah Colony, Thatichetlapalem, Opp. Ambdkar Statue, Visakhapatnam, N/o Patha Tangedu Village, Kotauratla Mandal, Visakhapatnam.**
He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.
6. **Sri Boyya Krishna Rao, S/o Satyanarayana, Junior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o Vasundara Nagar, Parvathipuram, N/o L.D. Valasa Village, Parvathipuram Mandal, Vizianagaram District.**
He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.
7. **Smt. Dasari Vijayalaxmi, W/o Parasuram, Data Entry Operator (Outsourcing), O/o CTO, Parvathipuram, Vizianagaram, R/o Gandhi Street, Bobbili.**
She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.
8. **Sri Raghavapudi Venkata Satya Surya Nagesh, S/o Late Narayana Murthy, Senior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o Flat No. FF 9, Venkateswara Royal Apartments, Near Sun School, Ring Road, Vizianagaram.**
He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.
9. **Smt. Yandava Swetha Priya, D/o Late Yesudas, Junior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o SC Colony, Pedabogila Village, Seethanagaram Mandal, Vizianagaram District.**
She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.
10. **Sri Gudla Sai, S/o Sankar Rao, Partner of M/s Sumitra Departmental Store, Parvathipuram, R/o Midanadam Street, Parvathipuram, Vizianagaram District.**
He stated that he is one of the partners of M/s Sumitra Departmental Store, Parvathipuram, Sri Kothakota Prasad is looking after all the financial transactions M/s Sumitra Departmental Store, etc facts.
11. **Sri Patnana Murali Krishnudu, S/o Late Sangamesam, Partner of M/s Sumitra Departmental Store, Parvathipuram, R/o SMP Colony, Parvathipuram, Vizianagaram District.**
He stated and corroborated with witness No-10 in all material facts.

Contd.,2

12. **Sri Budamkayala Srinivasa Prasad, S/o Rama Prasada Rao, Partner of M/s Sumitra Departmental Store, Parvathipuram, R/o Kotha Belagam, Parvathipuram, Vizianagaram District.**
He stated and corroborated with witness No-10 in all material facts.

13. **Kum Valireddy Gowthami, D/o Venkata Ramana, 21 Years, R/o & N/o Naidu Veedhi, Jaganadhapuram, Parvathipuram Town, Vizianagaram District, Worker in M/s Sumithra Collections, Parvathipuram Town, Vizianagaram District.**
She stated that she is working as a salesgirl in Sumithra Collections, Parvathipuram Town. On 23.02.2017 Government Servant and staff visited M/s Sumithra Collections, inspected it, and asked their owner Sri Kothakota Prasad, to come to Commercial Tax Office, Parvathipuram along with concerning records, bill books, etc facts.

14. **Kum Sontyana Rukmini, D/o Satya Rao, 19 Years, R/o & N/o Naidu Veedhi, Jaganadhapuram, Parvathipuram Town, Vizianagaram District, Worker in M/s Sumithra Collections, Parvathipuram Town, Vizianagaram District.**
She stated and corroborated with witness No-13 in all material facts.

15. **Sri N. Srinivasa Rao, S/o Appala Swamy, 50 Years, Joint Commissioner of State Tax (GST), Formerly Deputy Commissioner, Commercial Tax Department, Vizianagaram Division.**
He stated that he issued authorization to the Government Servant to conduct inspection / Assessment / Inspection-cum-Assessment of TIN / GRN No. 37741250726 M/s Sumitra Collections, Parvathipuram vide No. 37170105483570726, dated: 05.01.2017 on the recommendation of the Commercial Tax Officer I/c, Parvathipuram vide letter Rc. No. NIL/2016/SA, dated: 30.12.2016. On perusal of the audit file of M/s Sumitra Collections, the Government Servant and his staff conducted the audit on 23.02.2017. In this case, the Government Servant did not address any letter to him authorization for issuing a show-cause notice to the dealer, etc facts.

16. **Sri Kothapalli Ravi Kumar, S/o Late K.Rama Rao, Age; 56 years, Asst. Motor Vehicle Inspector, O/o Dy. Transport , Commissioner, Vizianagaram, R/o B.J.M. Patrudu Colony, Koramandal Gate, Malakapuram, Visakhapatnam City:**
He is the first mediator and speaks about the contents of Mediators' Reports- I & II, dated: 04.04.2017, etc facts.

17. **Sri Gongada Ratna Babu, S/o Late G.Sundara Rao, Age; 36 years, Junior Asst., O/o O/o Dy. Transport, Commissioner, Vizianagaram, R/o LIG-H-247, Alakananda Colony, Vizianagaram Town.**
He is the Second mediator and speaks about the contents of Mediators' Reports- I & II, dated: 04.04.2017, etc facts.

18. **Smt. Sk. Shakeela Bhanu formerly worked as Deputy Supdt. of Police, Anti Corruption Bureau, Vizianagaram Range, Vizianagaram:** She is a Trap laying officer, to speak to the fact of registration of FIR, laying of rap, arrest of the Government Servant and investigation, etc. facts.

19. **Sri D. Ramesh, formerly worked as Inspector of Police, Anti Corruption Bureau, Vizianagaram Range, Vizianagaram:** To speak to the fact of his conducting further investigation, etc facts.

20. **Sri. K. Satish Kumar, Inspector of Police, Anti Corruption Bureau, Vizianagaram Range:** To speak to the fact of his conducting further investigation, submission of DACs against Government Servant, etc. facts.

If any witness is found necessary, he would be produced during the enquiry.

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

//FORWARDED:: BY ORDER//

SECTION OFFICER

5719020/2022/TAPPAL-REV01

GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

Public Servants - Commercial Tax Department - Case under the Prevention of Corruption Act, 1988 - Initiation of Disciplinary Proceedings against Sri Viswanadha VVL Narasimha Murthy, ACTO, O/o CTO, Parvathipuram, Vizianagaram District under Rule 20 of Andhra Pradesh Civil Services (Classification Control and Appeal) Rules, 1991 - Trapped on 04.04.2017 - Articles of charges - Issued.

REVENUE (VIGILANCE-II) DEPARTMENT

G.O.Rt.No.218 Dated:30.03.2022
Read:

G.O.Ms.No.160, Revenue (Vig.II) Department, Dated 30.03.2022.

****

ORDER:

It is proposed to hold an enquiry against Sri Viswanadha VVL Narasimha Murthy, ACTO, O/o CTO, Parvathipuram, Vizianagaram District in accordance with the procedure laid down in Rule 20 of the Andhra Pradesh Civil Services (Classification, Control & Appeal) Rules, 1964.

2. The substance of the imputations of misconduct or misbehaviour in respect of which the inquiry is proposed to be held is set out in the enclosed statement of articles of charges (Annexure-I). A statement of the imputations of misconduct or misbehaviour in support of each article of charge is enclosed (Annexure-II). A list of documents by which and a list of witnesses by whom the articles of charge are proposed to be sustained are also enclosed (Annexure-III & IV).

3. Sri Viswanadha VVL Narasimha Murthy, ACTO, O/o CTO, Parvathipuram, Vizianagaram District is directed to submit written statement of his defense, within seven days of the receipt of this order.

4. Sri Viswanadha VVL Narasimha Murthy, ACTO, O/o CTO, Parvathipuram, Vizianagaram District is informed that an inquiry will be held only in respect of those articles of charge as are not admitted. He should, therefore, specifically admit or deny each article of charge.

5. Sri Viswanadha VVL Narasimha Murthy, ACTO, O/o CTO, Parvathipuram, Vizianagaram District is further informed that if he does not submit his written statement of defense on or before the date specified in para 3 above, further action will be processed based on the material available.

6. Attention of Sri Viswanadha VVL Narasimha Murthy, ACTO, O/o CTO, Parvathipuram, Vizianagaram District is invited to Rule 24 of the Andhra Pradesh Civil Services (Conduct) Rules, 1964 under which no Government servant shall bring or attempt to bring any political or outside influence to bear upon any superior authority to further his interests in respect of matters pertaining to his service under Government. If any representation is received on his behalf from another person in respect of any matter dealt with in these proceedings, it will be presumed that Sri Viswanadha VVL Narasimha Murthy, ACTO, O/o CTO, Parvathipuram, Vizianagaram District is aware of such a representation and that it has been made at his instance and action will be taken against him for violation of Rule 24 of the Andhra Pradesh Civil Services (Conduct) Rules, 1964.

7. The receipt of this order may be acknowledged.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

To
Sri Viswanadha VVL Narasimha Murthy, ACTO, O/o CTO, Parvathipuram, Vizianagaram District (w.e, Annexures-I to IV) through the Chief Commissioner of State Tax, Andhra Pradesh, Eedupugallu, Vijayawada (with a request to serve the order on the individual and send the served copy with dated signature to Government).

(P.T.O)

Copy to:
The Director General, Anti Corruption Bureau, Pandit Nehru Bus Station, NTR Administration Block, 2nd Floor, Andhra Pradesh, Vijayawada.
The Chief Commissioner of State Tax, Andhra Pradesh, Eedupugallu, Vijayawada.
SF/SC.

//FORWARDED:: BY ORDER//

SECTION OFFICER

ANNEXURE-I

STATEMENT OF ARTICLES OF CHARGES FRAMED AGAINST SRI VISWANADHA VENKATA VARAHA LAKSHMI NARASIMHA MURTHY, ASSISTANT COMMERCIAL TAX OFFICER, PARVATHIPURAM, VIZIANAGARAM DISTRICT

That Sri Viswandaha Venkata Varaha Lakshmi Narasimha Murthy, S/o late Suryanarayana, age 58 years, Assistant Commercial Tax Officer, Parvathipuram, Vizianagaram District (hereinafter referred to as Government Servant) while functioning as such during the period between 17.12.2015 to 04.04.2017 (till the date of trap) committed grave misconduct in as much as.

CHARGE:

That the Government servant as per the direction of Sri Yecharla Manmadha Rao, DCTO, I/c CTO, Parvathipuram, Vizianagaram District, the Government Servant knowingly accepted the bribe of Rs.50,000/- from Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental Store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram on 04.04.2017 at the O/o CTO, Parvathipuram, Vizianagaram District and kept that bribe amount in his safe custody and thereby intestinally aided of Sri Yecharla Manmadha Rao, DCTO in commission of offence.

Thus Sri Viswandaha Venkata Varaha Lakshmi Narasimha Murthy, Assistant Commercial Tax Officer, Parvathipuram, Vizianagaram District by his above-mentioned acts exhibited lack of devotion to duty, failed to maintain integrity, behaved in a manner unbecoming of a Government Servant and brought down the prestige of the Government and thereby contravened Rule 3(1) & 3(2) of APCS (Conduct) Rules, 1964.

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

//FORWARDED:: BY ORDER//

SECTION OFFICER

ANNEXURE-II

STATEMENT OF IMPUTATION OF MISCONDUCT OR MISBEHAVIOR IN SUPPORT OF THE ARTICLE OF CHARGES FRAMED AGAINST SRI VISWANDAHA VENKATA VARAHA LAKSHMI NARASIMHA MURTHY, ASSISTANT COMMERCIAL TAX OFFICER, PARVATHIPURAM, VIZIANAGARAM DISTRICT

Sri Viswandaha Venkata Varaha Lakshmi Narasimha Murthy, S/o late Suryanarayana is a Native of Vizianagaram Town, Vizianagaram District. His date of birth is 15.04.1963 and he entered into Government Service on 26.08.1986 as Junior Assistant in Commercial Tax Department. He worked in the same capacity at O/o the Commercial Tax Officer, South Vizianagaram from 14.03.2005 to 24.07.2009, at O/o DC (CT), Vizianagaram, O/o CTO, East, Vizianagaram, O/o CTO, West, Vizianagaram, O/o CTO, Gajapathinagaram, O/o CTO, South, Vizianagaram from 28.08.1986 to 10.01.2002. He was promoted as Senior Assistant on 11.01.2002 and worked in the same capacity at O/o CTO, South, Vizianagaram, at O/o DC (CT), Vizianagaram, at O/o CTO, East, Vizianagaram, O/o DC (CT), Visakhapatnam, from 11.01.2002 to 30.10.2011. He was promoted as Asst. Commercial Tax Officer on 31.10.2011 and he worked in the same capacity at O/o DC (CT), Visakhpatnam, at O/o DC (CT), Vizianagaram, up to 15.12.2015. Finally, he worked as ACTO at O/o CTO, Parvathipuram,Vizianagaram District from 17.12.2015 to 04.04.2017(date of trap). His present basic pay is Rs.55,410/-. He is due to retire on attaining the age of superannuation on 30.04.2023. He is hereinafter referred to as Government Servant (G.S).

CHARGE:

That the Government servant as per the direction of Sri. Yecharla Manmadha Rao, DCTO, I/c CTO, Parvathipuram, Vizianagaram District, the Government Servant knowingly accepted the bribe of Rs.50,000/- from Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram on 04.04.2017 at the O/o CTO, Parvathipuram, Vizianagaram District and kept the bribe amount in his safe custody thereby intestinally aided of Sri Yecharla Manmadha Rao, DCTO in commission of offence.

FACTS AND EVIDENCE:

That on 03.04.2017 Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram District came to the O/o DSP, ACB, Vizianagaram and presented a written report stating that he and 3 others have been running departmental stores in the name and style of M/s Sumithra collections since 2014 at Parvathipuram Town. On 23.02.2017, when he went for lunch, Sri Yecharla Manmadha Rao, DCTO O/o CTO, Parvathipuram and his staff members visited their stores. They inspected it, asked him to come to the office of CTO, Parvathipuram along with concerning records, bill books etc and left the said stores. Accordingly, he took the same to the O/o CTO, Parvathipuram and met Sri Yecharla Manmadha Rao, DCTO on 27.02.2017. Sri Yecharla Manmadha Rao, DCTO in turn took all the records submitted by him and informed him that after verifying all the records, he will inform him about the tax to be paid. Again on 24.03.2017, he went to the O/o CTO and met Sri Yecharla Manmadha Rao, DCTO. Then Sri Yecharla Manmadha Rao, DCTO informed him that he would have to pay an amount of about 3 to 4 Lakhs towards tax and asked him to come to office on 03.04.2017 to know the exact amount of the tax to be paid. Accordingly, he went to the O/o CTO, Parvathipuram on 03.04.2017 morning, met Sri Yecharla Manmadha Rao, DCTO and requested to do the proper assessment as he was paying the tax promptly. Then Sri Yecharla Manmadha Rao, DCTO informed that if he would pay bribe amount of Rs.50,000/- to him, he would assess tax properly or otherwise a tax up to Rs. 3 to 4 lakhs would be levelled on their stores. Even though he was not willing to pay the bribe, he agreed before Sri Yecharla Manmadha Rao, DCTO to pay the bribe amount of Rs.50.000/- to him as there was no other way. Then Sri Yecharla Manmadha Rao, DCTO asked him to bring the bribe amount to his office on 04.04.2017 afternoon. As he was not willing to pay the demanded bribe to Sri Yecharla Manmadha Rao, DCTO, he approached DSP, ACB, Vizianagaram on 03.04.2017 at 1530 hours and lodged a written report with the request to take necessary legal action against Sri Yecharla Manmadha Rao, DCTO.

That after observing all legal formalities, the DSP, ACB, Vizianagaram Range registered the complaint as a case in Cr. No. 05/RCT-ACB/VZM/2017 U/s 7 of PC Act, 1988 on 04.04.2017 at 0700 hours and took-up investigation.

Contd.,2

On 04.04.2017 the DSP, ACB, Vizianagaram secured the presence of two respectable mediators viz. 1) Sri Kothapalli Ravi Kumar, S/o Late K.Rama Rao, Age 56 years, Asst. Motor Vehicle Inspector, O/o Dy. Transport Commissioner, Vizianagaram, 2. Sri Gongada Ratna Babu, S/o Late G.Sundara Rao, Age 36 years, Junior Asst., O/o Dy. Transport, Commissioner, Vizianagaram, and secured the presence of the complainant.

The DSP, ACB, Vizianagaram conducted pre-trap proceedings from 0715 hours to 0945 at the O/o DSP, ACB, Vizianagaram which was reduced into writing by the mediators as pre-trap proceedings incorporating the serial numbers of the currency notes, the demonstration of chemical tests and the instructions issued to the complainant and the other members of the trap party.

On 04.04.2017 at 1245 hours, the Government Servant was successfully trapped at the O/o Commercial Tax Officer, Parvathipuram, Vizianagaram District, when the Government Servant accepted the bribe amount of Rs.50,000/- from the complainant at the directions of Sri Yecharla Manmadha Rao, DCTO, Parvathipuram in abuse of his official position for doing official favour i.e., to levy tax as per the records and not to inflate the tax of Sumitra Collections Departmental Store. The chemical test was conducted on both the hand fingers, the inner surface of the wallet of the Government Servant yielded positive results. The tainted currency notes were recovered from the possession of the Government Servant from his wallet which was kept in his trouser's right side pocket. The serial numbers of the recovered currency notes were tallied with the serial numbers of the currency notes mentioned in pre-trap proceedings. The DSP secured and seized the resultant solutions into three separate bottles, and the tainted currency notes and black colour Wallet of the Government Servant under the cover of the mediators' report. The DSP also seized a sample of sodium carbonate powder used in the chemical test under the cover of the mediators' report.

During the post trap proceedings, the DSP, ACB questioned Sri Yecharla Manmadha Rao, DCTO as to what happened prior to their arrival. Sri Yecharla Manmadha Rao, DCTO stated that on 04.04.2017 as usually he attended the office and looking after his pending work in his chamber and at about 1235 hrs one Sri Prasad, Proprietor of Sumithra collections, Parvathipuram came to him and asked about the audit of Sumitra store and requested him to reduce the tax to a possible extent. He said that he will look into it and it will be finished soon. Sri Prasad took out a wad of currency and offered it to him, when he asked about it, Sri Prasad said that it is a formality to levy reasonable tax in the audit of Sumithra store. Then he called the Government Servant and asked to receive the amount and keep it with him. Accordingly, the Government Servant received the amount counted it and found that it is Rs.50,000/- and then kept it in his wallet and left to his room. After that Sri Prasad also left his chamber asking to speed up his work and within no time the ACB officials came to his chamber.

During the post tap proceedings, the DSP asked the Government Servant regarding the positive result of the chemical result. He stated that on 04.04.2017 as usually he attended the office and doing his routine work. At about 1240 hours Sri Yecharla Manmadha Rao, DCTO called him and he immediately went to the chamber of Sri Yecharla Manmadha Rao, DCTO and found the DCTO along with Sri Prasad, Proprietor of Sumithra Collections, Parvathipuram main road were present in the chamber. On seeing him, Sri Yecharla Manmadha Rao, DCTO instructed him to receive the money from Sri Prasad and to count them. Then he received the wad of currency with his right hand, on counting the currency it is found that the wad contain Rs.50,000/- When he informed Sri Yecharla Manmadha Rao, DCTO that the amount is Rs.50,000/-, he asked him to keep the money. Then he kept the amount in his wallet and kept the same in his trouser's right side pocket and returned to his room to look after his work.

Then the DSP called the complainant into the chamber of CTO and asked him to narrate what had happened after he left the trap party. After receiving instructions from DSP, he proceeded to the office of Commercial Tax Officer, Parvathipuram and entered the chamber of CTO. On seeing him Sri Yecharla Manmadha Rao, DCTO asked him whether he brought the bribe amount of Rs.50,000/- or not, when he replied in affirmative, the DCTO called the Government Servant into his chamber and asked him to receive the bribe amount from him and he handed over the bribe amount of Rs.50,000/- to the Government Servant, who on receipt of that amount with his right hand, counted the amount with both his hands and informed that the amount is Rs.50,000/-. On that Sri Yecharla Manmadha Rao, DCTO

Contd.,3

informed the Government Servant to keep the money with him till he is asked and the Government Servant kept the amount in his wallet and kept the wallet in his trouser's right side pocket and left to his room. Then Sri Yecharla Manmadha Rao, DCTO informed him that his work will be finished soon. Later he came out of the office and gave a pre-arranged signal to the Inspector, ACB from the balcony of the first floor.

During the post trap proceedings, the DSP asked Sri Yecharla Manmadha Rao, DCTO about the file and records relating to the complainant. On that, he informed that the file relating to M/s Sumithra Collections, Parvathipuram was given to the Government servant to prepare show-cause notice.

At the request of DSP, ACB, the Government servant Sri V.V.V.L. Narasimha Murthy to produce the file and records relating to the complainant's firm M/s Sumithra collections, Parvathipuram. The said audit file relating to M/s Sumithra collections consist of 80 sheets and the details of it are as follows:

A made-up file containing the entire file relating to the audit of M/s Sumithra Collections, Parvathipuram - 80 sheets: It proves that the Government Servant conducted the audit on the complainant's store and prepared draft show cause notice by the Government Servant and the official favor pending with the Government Servant, etc. facts.

Then the DSP obtained a Photostat copy of the above file and seized the original file for further investigation duly attested by the Assistant Commissioner, Commercial Tax, Vizianagaram, and mediators. The Photostat copy of the file was returned to the Asst. Commissioner, Commercial Tax for further process.

During post trap proceedings, the Assistant Commissioner, Commercial Tax, Vizianagaram perused the file and informed the present status of the file and irregularities made by the DCTO Sri Yecharla Manmadha Rao.

The investigation officer examined the following witnesses who were present at the scene of offence at the time of trap and conducting post trap proceedings in the presence of mediators incorporated the statement in detail on the post trap proceedings and also examined the witnesses during the investigation.

Witness No.1: Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram District.

He is the complainant and speaks about the contents of his complaint Dtd:03.04.2017 submitted to the DSP, ACB, Vizianagaram Range and also speaks about the contents of Mediators Report-I & II, dated:04.04.2017 to the extent concerning to him etc facts.

Witness No-2: Smt. Mandangi Parvathi, W/o Late Neelakantam, Office Subordinate, O/o CTO, Parvathipuram, Vizianagaram, R/o & Gummalaxmipuram, Vizianagaram.

She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No.3: Sri Locharla Ramakrishna S/o Late Ramulu, age 36 years, ACTO, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o Koratam Village, Therlam Mandal, Vizianagaram.

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-4: Sri M. Mallikarjuna Rao, S/o Late Atchayya, Senior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o D. No. 40-51-24/10, Sanjeevaiah Colony, Thatichetlapalem, Opp. Ambdkar Statue, Visakhapatnam, N/o Patha Tangedu Village, Kotauratla Mandal, Visakhapatnam.

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-5: Sri Boyya Krishna Rao, S/o Satyanarayana, Junior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o Vasundara Nagar, Parvathipuram, N/o L.D. Valasa Village, Parvathipuram Mandal, Vizianagaram District.

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He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-6: Smt. Dasari Vijayalaxmi, W/o Parasuram, Data Entry Operator (Outsourcing), O/o CTO, Parvathipuram, Vizianagaram, R/o Gandhi Street, Bobbili.

She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-7: Sri Raghavapudi Venkata Satya Surya Nagesh, S/o Late Narayana Murthy, Senior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o Flat No. FF 9, Venkateswara Royal Apartments, Near Sun School, Ring Road, Vizianagaram.

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-8: Sri Pasupuleti Satya Kumar, S/o Rama Chandra Rao, 55 years, Assistant Commissioner (LTU), Vizianagaram Division, R/o Flat No. 401, Sri Padanilaya Apartments, 4th Lane, Kirlampudi Layout, Visakhapatnam, N/o Nidadavolu Village & Mandal, West Godavari District.

He will speak to the facts in his presence on 04.04.2017 the Govt. Servant produced an audit file relating to the audit of M/s Sumithra Collections, Parvathipuram along with the inventory of stock prepared at the time of audit and other records, bills, and vouchers submitted by M/s Sumithra Collections, Parvathipuram. He perused the file and stated that in this case is the audit was ordered by Deputy Commissioner, Commercial Tax, Vizianagaram on 05.01.2017 to DCTO Sri Yecharla Manmadha Rao. Accordingly, on 23.02.2017, DCTO, Govt. Servant & staff visited M/s Sumithra Collections, inspected it, prepared an inventory of articles. Later, Sri Kothakota Prasad submitted the records, bill books, and vouchers of his shop to the office of the Commercial Tax Office, Parvathipuram. After verification of said records, a draft show-cause notice was prepared on 03.04.2017 for fixation of Tax and it was formally approved by the DCTO Sri Yecharla Manmadha Rao on 04.04.2017, whose signature was identified by the ACTO Sri Ramakrishna. He also stated about the role of the Government Servant in the audit and fixation of tax. In this case, the DCTO Sri Yecharla Manmadha Rao prepared a draft show-cause notice for fixation of tax to M/s Sumitra Collections and signed on it, but the DCTO Sri Yecharla Manmadha Rao did not obtain an assessment authorization letter from Deputy Commissioner (CT), Vizianagaram which is mandatory. Hence, it shows that the official favor is pending with the DCTO Sri Yecharla Manmadha Rao. He also stated about the irregularities noticed by him in the audit file of M/s Sumitra Collections Departmental Stores, Parvathipuram. He also stated the procedural aspects for auditing and fixation of tax, etc facts.

Witness No-9: Smt. Yandava Swetha Priya, D/o Late Yesudas, Junior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o SC Colony, Pedabogila Village, Seethanagaram Mandal, Vizianagaram District.

She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

Witness No-10: Sri Kothapalli Ravi Kumar, S/o Late K.Rama Rao, Age; 56 years, Asst. Motor Vehicle Inspector, O/o Dy. Transport , Commissioner, Vizianagaram, R/o B.J.M. Patrudu Colony, Koramandal Gate, Malakapuram, Visakhapatnam City.

He is the first mediator and speaks about the contents of Mediators' Reports- I & II, dated: 04.04.2017, etc facts.

Witness No-11: Sri Gongada Ratna Babu, S/o Late G.Sundara Rao, Age; 36 years, Junior Asst., O/o O/o Dy. Transport, Commissioner, Vizianagaram, R/o LIG-H-247, Alakananda Colony, Vizianagaram Town.

He is the Second mediator and speaks about the contents of Mediators' Reports- I & II, dated: 04.04.2017, etc facts.

During the investigation, Inspector, ACB, Vizianagaram obtained the following documentary evidence.

Contd.,5

1. **Letter No. DC-VZM/PS/REF. No. 102/2017, A1, dated: 30.05.2017 of the Deputy Commissioner (CT), Vizianagaram Division, Vizianagaram.**
   It reveals that the Service particulars of the Government Servant, etc facts.
2. **Letter No. JC-VZM/PS/REF. No. 102/2017, A1, dated: 07.07.2017 of the Joint Commissioner (ST), Vizianagaram Division, Vizianagaram.**
   It reveals that the Job chart particulars of the Government Servant, etc facts.

Hence the charge against the Government servant as per the direction of Sri Yecharla Manmadha Rao, DCTO, I/c CTO, Parvathipuram, Vizianagaram District. He knowingly accepted the bribe of Rs.50,000/- from the complainant and kept that bribe amount in his custody and thereby intentionally aided Sri Yecharla Manmadha Rao, DCTO in commission of offence is held substantiated.

Thus the Government servant, Sri Viswandaha Venkata Varaha Lakshmi Narasimha Murthy, S/o late Suryanarayana, age 58 years, Assistant Commercial Tax Officer, Parvathipuram, Vizianagaram District by his above-mentioned acts has exhibited lack of integrity, devotion to duty and conduct unbecoming of a Government servant and brought down the prestige of the Government and thereby contravened Rule 3(1) & 3(2) of AP Civil Service (Conduct) Rules, 1964.

Hence the charge.

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

//FORWARDED:: BY ORDER//

SECTION OFFICER

ANNEXURE-III

LIST OF DOCUMENTS BY WHICH THE ARTICLES OF CHARGES FRAMED AGAINST SRI VISWANDAHA VENKATA VARAHA LAKSHMI NARASIMHA MURTHY, ASSISTANT COMMERCIAL TAX OFFICER, PARVATHIPURAM, VIZIANAGARAM DISTRICT ARE PROPOSED TO BE SUSTAINED.

The following documentary evidence is available on record.

1. **Mediators Report-II:-** It reveals post-trap happenings dated: 04.04.2017.
2. **A made-up file containing the entire file relating to the audit of M/s Sumithra Collections, Parvathipuram - 80 sheets:** It reveals that the official favour pending with Sri Yecharla Manmadha Rao, DCTO as of 04.04.2017 etc. facts.
3. **Letter No. DC-VZM/PS/REF. No. 102/2017, A1, dated: 30.05.2017 of the Deputy Commissioner (CT), Vizianagaram Division, Vizianagaram:** It reveals the Service particulars of Government Servant etc facts.
4. **Letter No. JC-VZM/PS/REF. No. 102/2017, A1, dated: 07.07.2017 of the Joint Commissioner (ST), Vizianagaram Division, Vizianagaram:** It reveals the Job chart particulars of the Government Servant etc facts.
5. **164 Cr.P.C. statement of complainant Sri Kothakota Prasad:** It speaks about the acceptance of bribe amount by the Government etc. facts.
6. **Copy Final report**

If any document is found necessary, it would be produced during the enquiry.

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

//FORWARDED:: BY ORDER//

SECTION OFFICER

ANNEXURE-IV

LIST OF WITNESSES BY WHOM THE ARTICLES OF CHARGE FRAMED AGAINST SRI VISWANDAHA VENKATA VARAHA LAKSHMI NARASIMHA MURTHY, ASSISTANT COMMERCIAL TAX OFFICER, PARVATHIPURAM, VIZIANAGARAM DISTRICT ARE PROPOSED TO BE SUATAINED.

The following oral evidence is available on record:

1. **Sri Kothakota Prasad, S/o Late Eswara Rao, 45 years, Departmental store business, Bypass Colony Road, Parvathipuram Town, Vizianagaram District.**

He is the complainant and speaks about the contents of his complaint dated:03.04.2017 submitted to the DSP, ACB, Vizianagaram Range and also speaks about the contents of Mediators Report-I & II, dated:04.04.2017 to the extent concerning to him etc facts.

2. **Smt. Mandangi Parvathi, W/o Late Neelakantam, Office Subordinate, O/o CTO, Parvathipuram, Vizianagaram, R/o & Gummalaxmipuram, Vizianagaram.**

She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

3. **Sri Locharla Ramakrishna S/o Late Ramulu, age 36 years, ACTO, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o Koratam Village, Therlam Mandal, Vizianagaram.**

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

4. **Sri M. Mallikarjuna Rao, S/o Late Atchayya, Senior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o D. No. 40-51-24/10, Sanjeevaiah Colony, Thatichetlapalem, Opp. Ambdkar Statue, Visakhapatnam, N/o Patha Tangedu Village, Kotauratla Mandal, Visakhapatnam.**

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

5. **Sri Boyya Krishna Rao, S/o Satyanarayana, Junior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o Vasundara Nagar, Parvathipuram, N/o L.D. Valasa Village, Parvathipuram Mandal, Vizianagaram District.**

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

6. **Smt. Dasari Vijayalaxmi, W/o Parasuram, Data Entry Operator (Outsourcing), O/o CTO, Parvathipuram, Vizianagaram, R/o Gandhi Street, Bobbili.**

She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

7. **Sri Raghavapudi Venkata Satya Surya Nagesh, S/o Late Narayana Murthy, Senior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o Flat No. FF 9, Venkateswara Royal Apartments, Near Sun School, Ring Road, Vizianagaram.**

He stated that he is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

8. **Sri Pasupuleti Satya Kumar, S/o Rama Chandra Rao, 55 years, Assistant Commissioner (LTU), Vizianagaram Division, R/o Flat No. 401, Sri Padanilaya Apartments, 4th Lane, Kirlampudi Layout, Visakhapatnam, N/o Nidadavolu Village & Mandal, West Godavari District.**

He stated the procedural aspects for auditing and fixation of tax. He further stated that the Government Servant assisted the DCTO in conduct of the audit on M/s Sumithra Collections, Parvathipuram as per the orders of Deputy Commissioner, Commercial Tax, Vizianagaram, state of audit file of M/s Sumithra Collections as of 04.04.2017, and irregularities noticed by him in the audit file of M/s Sumitra Collections Departmental Stores, Parvathipuram, etc facts.

9. **Smt. Yandava Swetha Priya, D/o Late Yesudas, Junior Assistant, O/o CTO, Parvathipuram, Vizianagaram, R/o & N/o SC Colony, Pedabogila Village, Seethanagaram Mandal, Vizianagaram District.**

She stated that she is present at the time of the entry of the ACB trap party into the office and witnessed the post trap proceedings etc., facts.

10. **Sri Kothapalli Ravi Kumar, S/o Late K.Rama Rao, Age; 56 years, Asst. Motor Vehicle Inspector, O/o Dy. Transport , Commissioner, Vizianagaram, R/o B.J.M. Patrudu Colony, Koramandal Gate, Malakapuram, Visakhapatnam City.**

He is the first mediator and speaks about the contents of Mediators' Reports- I & II, dated: 04.04.2017, etc facts.

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11. **Smt Sk Shakeela Bhanu formerly worked as Deputy Supdt. of Police, Anti Corruption Bureau, Vizianagaram Range, Vizianagaram:**
    She is a Trap laying officer, to speak to the fact of registration of FIR, laying of rap, arrest of the Government Servant and investigation, etc. facts.
12. **Sri D. Ramesh, formerly worked as Inspector of Police, Anti Corruption Bureau, Vizianagaram Range, Vizianagaram:**
    To speak to the fact of his conducting further investigation, etc facts.
13. **Sri. K. Satish Kumar, Inspector of Police, Anti Corruption Bureau, Vizianagaram Range:**
    To speak to the fact of his conducting further investigation, submission of DACs against Government Servant, etc. facts.

If any witness is found necessary, he would be produced during the enquiry.

MUKESH KUMAR MEENA
SECRETARY TO GOVERNMENT (CT)

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SECTION OFFICER